Docket No.: 43888-260

UTILITY PATENT APPLICATIONUNDER 37 CFR 1.53(b)

Mail Stop

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing is the patent application of:

INVENTOR: Yusuke FUKUMOTO, Yasuhiko HINA, Kaoru INOUE, Tsuyoshi

FOR: NEGATIVE ELECTRODE AND LITHIUM ION SECONDARY BATTERY

USING THE SAME

Enclosed are:

35 pages of specification, claims, abstract.

Declaration and Power of Attorney.

Priority Claimed. Japanese Patent Application No. 2002-198591 Certified copy of

An assignment of the invention to Matsushita Electric Industrial Co., Ltd. 2 sheets of formal drawing.

and the assignment recordation fee.

An associate power of attorney.

Information Disclosure Statement, Form PTO-1449 and references.

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The filing fee has been calculated as shown below:

| The filing fee has been calcula | | | | | |
|---------------------------------|------------------------------------|-----|-----------------|----------|-----------|
| | NO. OF | | EXTRA CLAIMS | RATE | AMOUNT |
| | CLAIMS | | | \$18.00 | \$0.00 |
| | 2 | -20 | 0 | | \$0.00 |
| Total Claims | 1 | -3 | 0 | \$84.00 | \$0.00 |
| Independent Claims | Multiple Dependent Claim(s) | | | | |
| | Basic Fee \$7 | | | | |
| | Total of Above Calculations \$750. | | | | |
| | Less ½ for Small Entity \$0.0 | | | | |
| | 1 | | | | |
| | Assignment & Recording Fee \$0.00 | | | | |
| | 44425 AU | | | Total Fe | e \$/50.0 |
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Any patent application processing fees under 37 CFR 1.17.

Any filing fees under 37 CFR 1.16 for presentation of extra claims.

Respectfully submitted,

MCDERMOTT, WILL & EMERY

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Date: July 8, 2003